

## OA108 Accounting I

*3 Credits, 16 Weeks, 4 hours per week*

Through hands-on experience and practical examples, students will develop a sound knowledge of the principles of accounting. Business simulations and business problems provide the students with the reinforcement necessary to fully understand and maintain the accounting records of a service business and a merchandising business.

*Prerequisites – None*

### Instructor

Instructor: Pam Wenaus  
Office: S 111E  
Phone: 780-791-8956

Email: [pam.wenaus@keyano.ca](mailto:pam.wenaus@keyano.ca)

### Office Hours

Monday	10:00 a.m. to 10:50 a.m.
Tuesday	10:00 a.m. to 10:50 a.m.
Wednesday	9:00 a.m. to 9:50 a.m. 12:00 p.m. to 12:50 p.m.
Thursday	1:00 p.m. to 1:50 p.m.

### Hours of Instruction

#### OA108 A

Monday 8:00 a.m. – 9:50 p.m. (C282)

Wednesday 10:00 a.m. – 10:50 a.m. (S105)

### Required Resources

College Accounting: A Practical Approach: Canadian Twelfth Edition, Salter, J.; Zwicker, B., ISBN-13: 9780133889765; includes MyAccountingLab access

College Accounting: A Practical Approach: Study Guide with Working Papers; Zwicker, B., ISBN-13: 9780133357233

Simulation package - TBD

Calculator, Ruler, Pencil, Eraser, Paper/Binder

### Course Outcomes

The student will be able to:

1. Examine accounting practices and demonstrate a knowledge of accounting systems and procedures.
2. Interpret and analyze business transactions in order to record entries to the Journal, post to the Ledger and complete a Trial Balance.
3. Utilize the Worksheet to record adjusting entries, create an Adjusted Trial Balance, and Financial Statements.
4. Understand and demonstrate the use of special journals.
5. Examine and apply banking procedures and control of cash.
6. Identify and demonstrate payroll procedures.
7. Define and demonstrate the use of common business terms related to accounting.

**Evaluation**

Assignments	20%
Attendance	5%
Quizzes	15%
Mid-term	20%
Simulation	15%
Final Exam	25%
<b>TOTAL</b>	<b>100%</b>

**OFFICE ADMINISTRATION GRADING SYSTEM**

Descriptor	Alpha Grade	4.0 Scale	Percent
Excellent	A+	4.0	> 98.9
	A	4.0	95 - 98.9
	A-	3.7	90 - 94.9
Good	B+	3.3	85 - 89.9
	B	3.0	80 - 84.9
	B-	2.7	75 - 79.9
Satisfactory	C+	2.3	70 - 74.9
	C	2.0	65 - 69.9
	<b>Progression</b>	C-	1.7
Poor	D+	1.3	55 - 59.9
Min Pass	D	1.0	50 - 54.9
Failure	F	0.0	< 50

**Course Agenda**

<b>Week 1</b> Sept. 2 – 4	Introduction to Course - Outline, Expectations, Moodle	Assignments
<b>Week 2</b> Sept. 8 - 11	Accounting Concepts and Procedures Sept. 7 No Class Labour Day	<b>Chapter 1</b> <i>Exercise Set A: 1-1A to 1-5A</i> <i>Group A Problem: 1A-5</i>
<b>Week 3</b> Sept. 14 - 18	Transaction Analysis/ Debit Credit Theory	<b>Chapter 2</b> <i>Exercise Set A: 2-1A to 2-5A</i> <i>Group A Problem: 2 A-5</i>
<b>Week 4</b> Sept. 21 – 25	Beginning the Accounting Cycle - Journalizing, Posting and Trial Balance	<b>Chapter 3</b> <i>Exercise Set A: 3-1A to 3-3A</i> <i>Group A Problem: 3A-3</i>
<b>Week 5</b> Sept. 28 - Oct. 2	Accounting Cycle Continued – Worksheets and Financial Statement	<b>Chapter 4</b> <i>Exercise Set A: 4-1A to 4-5A</i> <i>Group A Problem: 4A-4</i>
<b>Week 6</b> Oct. 5 – 9	Completing the Accounting Cycle - Adjustments, Closing and the Post-Closing Trial Balance	<b>Chapter 5</b> <i>Exercise Set A: 5-1A to 5-5A</i> <i>Group A Problem: 5A-3</i>
<b>Week 7</b> Oct. 13 - 16	<b>Midterm</b> Oct. 12 No Class Thanksgiving	
<b>Week 8</b> Oct. 19 – 23	Merchandising Activities	Supplemental Materials
<b>Week 9</b> Oct.26 – 30	Special Journals Part 1-Sales Journal, Accounts Receivable Sub-Ledger, Cash Receipts Journal	<b>Chapter 6</b> <i>Exercise Set A: 6-1A to 6-6A</i> <i>Group A Problem: 6A-3</i>
<b>Week 10</b> Nov. 2 - 6	Special Journals Part 2- Purchases Journal, Accounts Payable Sub- Ledger, Cash Payments Journal	<b>Chapter 7</b> <i>Exercise Set A: 7-1A to 7-7A</i> <i>Group A Problem: 7A-2</i>
<b>Week 11</b> Nov. 9 - 10	Banking Procedures and Cash Control Nov. 11 No Class Remembrance Day Nov. 12 & 13 No Class Fall Reading Week	<b>Chapter 8</b> <i>Exercise Set A: 8-1A to 8-3A</i> <i>Group A Problem: None</i>
<b>Week 12</b> Nov. 16 – 20	Payroll Procedures	<b>Chapter 9</b> <i>Exercise Set A: 9-1A to 9-5A</i> <i>Group A Problem: 9A-2</i>
<b>Week 13</b> Nov. 23 – 27	Accounting Simulation	
<b>Week 14</b> Nov. 30 – Dec. 4	Accounting Simulation and Review	
<b>Exam Period</b> Dec. 7 – 16	<b>Final Exam Period</b>	

**Please Note:**

The course agenda may be modified to facilitate unforeseen time constraints.

## Performance Requirements

### 1. Student Attendance (page 35 of the online Credit Calendar)

Class attendance is useful for two reasons. First, it maximizes a students' learning experience. Second, attending class is a good way to keep informed of matters relating to the administration of the course (e.g., the timing of assignments and exams). Ultimately, students are responsible for their own learning and performance in this course.

It is the responsibility of each student to be prepared for all classes. Students who miss classes are responsible for the material covered in those classes and for ensuring that they are prepared for the next class, including the completion of any assignments and / or notes that may be due.

Attendance will be taken daily in each class. Students are expected to notify their instructor if they are unable to attend class. Attendance will make up 5% of your grade.

Students are expected to maintain, at minimum, an 80% attendance rate in this course. If your attendance rate falls below 80%, you may face academic consequences.

### 2. Academic Misconduct (page 35 of the online Credit Calendar)

By virtue of membership in the College's academic community, students accept a responsibility to understand and abide by the Academic Regulations stated in the Keyano College course calendar. Students are considered to be responsible adults and should adhere to principles of intellectual integrity. Intellectual dishonesty may take many forms, such as:

- Plagiarism or the submission of another person's work as one's own
- The use of unauthorized aids in assignments or examinations (cheating)
- Collusion or the unauthorized collaboration with others in preparing work
- The deliberate misrepresentation of qualifications
- The willful distortion of results or data
- Substitution in an examination by another person

If you use specialized information or someone else's ideas, you must provide correct documentation. Failure to do this is plagiarism. Plagiarism is literary theft of intellectual property and is a serious offence. Anyone discovered handing in plagiarized material will be given a grade of zero for the assignment. Further plagiarism offenses may lead to dismissal from the course. While students are encouraged to collaborate, this does not entail others can complete your course work. Unauthorized collaboration on independent assignments is collusion, and this also constitutes an academic offence that will result in a grade of zero. Further incidents of collusion may result in dismissal from the course.

Students must "refrain from unduly disturbing, disrupting or otherwise interfering" (Keyano College Course Calendar) with the work or other activities of fellow students or staff.

Penalties for academic offences may range from a verbal reprimand to dismissal from the College, and in certain circumstances may involve legal action.

### 3. Accommodation for Students with Disabilities

The College will provide reasonable accommodation to students with disabilities in order to promote academic success. If you require accommodation, contact Disability Services: Learner Assistance Program at (780) 791-8934 (Room 167) to initiate the process for documenting, assessing, and implementing your individual accommodation needs.

If you have been diagnosed with a Learning Disability in the past, or you feel that you would benefit from some assistance from a Disabilities Counselor, please call (780) 791-8934 to book an appointment. In order to provide effective service, students are advised to address learner assistance issues **at the beginning of the semester**. Services and accommodations are intended to assist students in the course, while maintaining the academic standards of Keyano College. The Learner Assistance Program can be of assistance to you in disclosing your disability to your instructor, receiving accommodations, and your overall success at Keyano College.

It is the responsibility of the student to provide your instructor with any letter of accommodation a minimum of one week before the accommodation is needed. It is also the responsibility of the student to book any required work space when needed. Contact the SKILL Centre at (780) 792-5620 or [skill.centre@keyano.ca](mailto:skill.centre@keyano.ca). In addition, tutoring services are available at the SKILL Centre (Room 119).

## Assignments

All assignments must be retained in electronic format in students' files. Moodle is a required component of the course, as all due dates and grades will be posted. Please pay careful attention to the information on Academic Misconduct (page 34 of the online Credit Calendar) for behaviour such as cheating and plagiarism. The penalty for such behaviour is a zero on the assignment and no opportunity to resubmit it.

Assignments must be handed in on the due date at the beginning of class. If being submitted on Moodle, assignments must be submitted by the due date posted. Late assignments will receive a mark of zero (unless there are documented extenuating circumstances such as illness). Technology issues **are not** considered valid grounds for late assignments.

In-class assignments must be completed in class on the assigned date.

## Assessments

All assessment dates will be posted on Moodle when available and are subject to change.

Assessments must be written when scheduled. Make-up assessments will not be given unless there are documented extenuating circumstances. Students are expected to notify their instructor if they are unable to attend class.

The final examination will be a maximum of three hours in length and scheduled during the final exam period. All final examinations must be written on the specified examination date, or the conditions listed in the Keyano College Calendar under "Deferred Final Examination" will apply. Students with accommodations must inform the instructor and the Skill Centre of any necessary arrangements **at least three weeks in advance** of the final exam date.

## Teaching and Learning Methodologies

A wide variety of teaching and learning methodologies are used to appeal to a broad range of learning styles such as Visual, Auditory, Read/Write, Kinesthetic/Tactile, and Multimodal learners. Lectures, PowerPoints, videos, research and writing projects, team activities, student presentations, social media explorations, career fairs, and field trips may all be used in the class.

Notes and other material covered in the course will be posted on **Moodle**, an online learning website. Students are responsible for ensuring they are able to login and access documents. Students who are not able to access Moodle must inform the instructor immediately. Moodle will be kept up-to-date with all course specific content and information. In addition, an approved course outline and schedule will be posted. It is the student's responsibility to check Moodle for updates in order to stay current with course requirements.

## Professionalism

Students must behave in a manner that is respectful and professional toward their instructors, classmates, and administration. Student communication, both written and verbal, must be completed in a professional manner. Inappropriate discussion topics or language will not be tolerated (even on breaks). Written communication must be done through the Keyano College email accounts and composed in a respectful manner. In addition, students will dress in a professional manner. Casual business clothing is preferred. Low necklines and short bottoms/skirts are not deemed professional attire. Participation in class activities is expected. The use of cell phones and social media is not allowed in the classroom, unless specified by your instructor.

**Important Dates to Remember**

Sept 1	Monday	Orientation Day
Sept 2	Tuesday	Fall Semester Begins
Sept 7	Monday	College Closed (Labour Day)
Sept 8	Tuesday	Last day to add courses for academic programs; Fall semester fees due
Sept 9	Wednesday	Fall late fee applied (\$100)
Sept 15	Tuesday	Last day to drop courses for academic programs (\$100 deposit is non-refundable)
Sept 15	Tuesday	Last day to waive SAKC Health and Dental plan or add family
Sept 30	Wednesday	Fall Awards application deadline
Oct 9	Friday	Last day to withdraw with a 50% refund (Grade of W)
Oct 12	Monday	College Closed (Thanksgiving Day)
Nov 11	Wednesday	No Classes (Remembrance Day)
Nov 12, 13	Thursday, Friday	Reading Days; no classes
Nov 25	Wednesday	Last day to withdraw with a 0% refund (Grade of W)
Dec 4	Friday	Last day of classes for academics
Dec 7 -11	Monday - Friday	Final Exam period for academics
Dec 18	Friday	Final Grades submitted for fall semester
Dec 25-31	Friday - Thursday	College Closed (Christmas Break)
Jan 1	Friday	College Closed (New Year's Day)
Jan 5	Tuesday	Winter Semester begins for academic programs

**Authorization**

This course outline has been reviewed and approved by the Program Chairperson.

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Pam Wenaus, Instructor

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Gina Langager, Chairperson

Date Authorized

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Guy Harmer, Dean

Date Authorized

**Signed copies to be delivered to:**

Instructor  
Registrar's Office